

RETAIL OR BULK SALES OF GASOLINE & DIESEL FUEL

(FUEL DISTRIBUTOR IS RESPONSIBLE FOR IDAHO FUEL TAXES WHEN THE FUEL IS RECEIVED)

TAXABLE - Distributors must charge Idaho Fuels Tax on sales to consumers.

CAN BE USED IN MV - Fuel type can be used in a consumer's motor vehicle when operated on a highway.

TYPES OF FUEL USERS	GASOLINE/GASOHOL/JET FUEL AVIATION GASOLINE		UNDYED <u>LOW-SULFUR DIESEL</u> #2 DIESEL/ #1 DIESEL/ FUEL OIL/STOVE OIL/KEROSENE		DYED <u>LOW-SULFUR DIESEL</u> #2 DIESEL/ #1 DIESEL/ FUEL OIL/STOVE OIL/KEROSENE	
	TAXABLE	CAN BE USED IN MOTOR VEHICLE	TAXABLE	CAN BE USED IN MOTOR VEHICLE	TAXABLE	CAN BE USED IN MOTOR VEHICLE
SCHOOL BUS-CONTRACTORS	YES	YES	YES	YES	NO	NO
SCHOOL BUS-GOVT. OPERATED (1)	YES	YES	YES (1)	YES	NO	YES
QUALIFIED LOCAL BUS CO (4)	YES	YES	YES	YES	NO	YES
INTERCITY BUS CO (4)	YES	YES	YES	YES	NO	YES
STATE & LOCAL GOVT. (1)	YES	YES	YES (1)	YES	NO	YES
FEDERAL GOVERNMENT (1)	YES	YES	YES (1)	YES	NO	NO
IDAHO NATIONAL GUARD (1)	YES (2)	YES	YES (1)	YES	NO	YES
LOGGERS (3)	YES	YES	YES (3)	YES	NO	NO
FARMERS (3)	YES	YES	YES (3)	YES	NO	NO
CONTRACTORS (3)	YES	YES	YES (3)	YES	NO	NO

- Dyed “**high-sulfur**” diesel - dyed diesel #2, #1, fuel oil, stove oil & kerosene **CANNOT** be used in any motor vehicle on a highway; dyed diesel is exempt from the special fuels tax.
- Propane and natural gas are presumed exempt from the special fuels tax unless delivered into the supply tank of a licensed motor vehicle; vehicles with valid Idaho annual gaseous fuel permits are exempt.

- (1) A fuels tax refund is allowed for tax-paid diesel fuel consumed in motor vehicles that are owned or leased-and operated-by federal, state or local government entities. These entities may apply to the Tax Commission on a Form 75 to receive a refund of the fuels tax paid on special fuels.
- (2) Gasoline, aircraft engine fuel, or undyed diesel sold to the Idaho National Guard for use in an aircraft and in a vehicle used off public highways is exempt from the fuels tax. The exemption must be supported with an exemption certificate signed by an authorized officer of the Idaho National Guard.
- (3) If tax-paid fuel is not used in a motor vehicle that is licensed or required to be licensed, the consumer may claim a fuels tax refund on a Form 75.
- (4) See Internal Revenue Service “Publication 510 - Excise Taxes.”

If you have questions about the information in this chart, contact any of the following people for help.

Randy Nilson, Fuels Tax Policy Specialist (208) 334-7530
Michael Chirin, Fuels Tax Principal Tax Auditor (208) 334-7687
Andy Boydston, Fuels Tax Audit Supervisor (208) 334-7536
Steve Holbrook, Fuels Tax Audit Supervisor (208) 334-7601